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**NATCHITOCHE PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

**General Purpose Financial Statements  
and Independent Auditor's Reports  
As of and for the Year Ended June 30, 1999  
With Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-2-00

**Herbie W. Way**  
Certified Public Accountant

**NATCHITOCHE PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

General Purpose Financial Statements  
and Independent Auditor's Reports  
As of and for the Year Ended June 30, 1999  
With Supplemental Information Schedules

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**NATCHITOCHE PARISH SCHOOL BOARD**  
 Natchitoches, Louisiana  
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**NATCHITOCHE PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Contents, June 30, 1999

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**HERBIE W. WAY**  
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**Independent Auditor's Report**

**NATCHITOCHEES PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

I have audited the general purpose financial statements of the Natchitoches Parish School Board as of and for the year ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the school board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit. I did not audit the financial statements of the School Activity Agency Fund, which represents 100 percent of the assets and additions of the Fiduciary Fund Type - Agency Funds. Those statements were audited by other auditors whose report has been furnished to me, and my opinion, insofar as it relates to the amounts included for the School Activity Agency Fund, is based solely on the report of other auditors.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, based on my audit and the report of other auditors, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Natchitoches Parish School Board at June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the Year 2000 Issue. The school board has included such disclosures in Note 17. Because of the unprecedented nature of the Year 2000 Issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter.

In accordance with *Government Auditing Standards*, I have also issued a report dated December 14, 1999, on my consideration of the Natchitoches Parish School Board's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

**NATCHITOCHEES PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Audit Report  
(Continued)

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Additionally, the accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Natchitoches Parish School Board. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
December 14, 1999

**NATCHITOCHEs PARISH SCHOOL BOARD  
GENERAL PURPOSE FINANCIAL STATEMENTS  
AS OF JUNE 30, 1999, AND FOR THE YEAR THEN ENDED**

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1999

	GOVERNMENTAL FUND TYPES			
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND
<b>ASSETS AND OTHER DEBITS</b>				
Cash and cash equivalents	\$827,788	\$1,263,366	\$735,486	\$306,218
Investments	9,670,951	940,668	3,400,000	5,745,000
Receivables	32,646	376,357	677	
Interfund receivables	222,013			45,393
Inventory		64,235		
Bus loans receivable	607,117			
Land, buildings, furniture, and equipment				
Other debits:				
Amount available in debt service funds				
Amount to be provided for retirement of general long-term debt				
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$11,360,515</b>	<b>\$2,644,626</b>	<b>\$4,136,163</b>	<b>\$6,096,611</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts, salaries, and other payables	\$3,125,630	\$674,169		\$266
Interfund payables		222,013	\$45,393	
Deferred revenues		11,912		
Deposits due others				
Compensated absences payable				
Bonds payable				
<b>Total Liabilities</b>	<b>3,125,630</b>	<b>908,094</b>	<b>45,393</b>	<b>266</b>
<b>Fund Equity:</b>				
Investment in general fixed assets				
Fund balances (deficits):				
Reserved for:				
Workers' compensation benefits	88			
Debt service			\$4,066,955	
Capital projects				6,096,345
Unreserved - designated for:				
Insurance	1,849,614			
Contingencies	5,718,397			
Unreserved - undesignated	666,786	1,736,532	23,814	
<b>Total Fund Equity</b>	<b>8,234,885</b>	<b>1,736,532</b>	<b>4,090,770</b>	<b>6,096,345</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$11,360,515</b>	<b>\$2,644,626</b>	<b>\$4,136,163</b>	<b>\$6,096,611</b>

The accompanying notes are an integral part of this statement.

Statement A

FIDUCIARY FUND TYPE - TRUST AND AGENCY FUNDS	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
\$341,746			\$3,474,603 19,756,619 409,680 267,406 64,235 607,117
	\$61,148,269		61,148,269
		\$4,066,955	4,066,955
		29,885,126	29,885,126
<u>\$341,746</u>	<u>\$61,148,269</u>	<u>\$33,952,081</u>	<u>\$119,680,011</u>
\$30,446			\$3,830,511 267,406 11,912
311,300		\$1,367,081	311,300 1,367,081
		32,585,000	32,585,000
<u>341,746</u>	<u>NONE</u>	<u>33,952,081</u>	<u>38,373,210</u>
	\$61,148,269		61,148,269
			88 4,066,955 6,096,345
			1,849,614 5,718,397 2,427,132
<u>NONE</u>	<u>61,148,269</u>	<u>NONE</u>	<u>81,306,801</u>
<u>\$341,746</u>	<u>\$61,148,269</u>	<u>\$33,952,081</u>	<u>\$119,680,011</u>

NATCHITOCHE PARISH SCHOOL BOARD  
Natchitoches, Louisiana  
GOVERNMENTAL FUND TYPES

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
For the Year Ended June 30, 1999

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
<b>REVENUES</b>					
-----					
Local sources:					
Taxes:					
Ad valorem	\$1,201,154	\$652,991	\$3,150,104		\$5,004,249
Sales and use	5,992,301				5,992,301
Tuition	7,370				7,370
Rentals, leases, and royalties	85,152	5,600			90,752
Interest earnings	407,126	95,654	197,938	\$718,364	1,419,082
Food services		400,697			400,697
Miscellaneous	2,894	31,143			34,037
State sources:					
Unrestricted grants-in-aid	21,732,559	540,906	62,644		22,336,109
Restricted grants-in-aid	634,777	916,766			1,551,543
Federal sources:					
Restricted grants-in-aid	94,143	16,248			110,391
In lieu of taxes	307,693	6,803,890			7,111,583
	-----	-----	-----	-----	-----
Total revenues	30,465,168	9,463,895	3,410,685	718,364	44,058,113
-----					
<b>EXPENDITURES</b>					
-----					
Current					
Instruction:					
Regular programs	13,947,651	24,594			13,972,245
Special programs	4,883,911	2,513,180			7,397,091
Vocational programs	712,490	227,919			940,409
Adult and continuing education programs	12,034	145,269			157,303
Other programs	661,818	764,793			1,426,611
Support services programs:					
Pupil support services	797,828	581,559			1,379,387
Instructional staff services	1,306,240	1,243,046			2,549,286
General administration	477,799	24,700	107,136		609,634
School administration	2,062,416	7,287			2,069,703
Business services	212,385	67,217	10,080	33,626	323,309
Plant services	3,031,801	487,717		10,920	3,530,438
Student transportation services	2,715,724	23,792			2,739,516
Central services	261,723	601			262,324
Non-Instructional Services:					
Food service operations	34,262	3,108,743			3,143,006
Community service operations	1,893				1,893
Facilities acquisition and construction services		1,557		10,502,272	10,503,828
Debt service:					
Principal retirement			1,050,000		1,050,000
Interest and bank charges			1,919,526		1,919,526
	-----	-----	-----	-----	-----
Total expenditures	31,119,977	9,221,973	3,086,741	10,546,818	53,975,510
-----					

(Continued)

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPES

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(\$654,808)	\$241,922	\$323,944	(\$9,828,454)	(\$9,917,397)
OTHER FINANCING SOURCES (Uses)					
Operating transfers in	117,227	6,228			123,454
Operating transfers out		(117,227)	(6,228)		(123,454)
Sale of fixed assets	303	4,921			5,224
Miscellaneous	2,028				2,028
Total other financing sources (uses)	119,558	(106,078)	(6,228)	NONE	7,252
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(535,250)	135,843	317,716	(9,828,454)	(9,910,145)
FUND BALANCE AT BEGINNING OF YEAR	8,770,135	1,600,689	3,773,054	15,924,799	30,068,676
FUND BALANCES AT END OF YEAR	\$8,234,884	\$1,736,532	\$4,090,770	\$6,096,345	\$20,158,532

(Concluded)

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPES - GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Budget (GAAP Basis) and Actual  
 For the Year Ended June 30, 1999

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Local sources	\$7,725,900	\$7,695,997	(\$29,903)	\$1,182,029	\$1,186,084	\$4,055
State sources	22,367,438	22,367,336	(102)	1,457,672	1,457,672	
Federal sources	401,868	401,836	(32)	6,817,172	6,820,139	2,966
Total revenues	30,495,205	30,465,168	(30,037)	9,456,873	9,463,895	7,021
<b>EXPENDITURES</b>						
Current:						
Instructional programs	20,366,644	20,217,904	148,740	3,671,313	3,675,754	(4,441)
Support services programs	10,874,863	10,865,917	8,947	2,435,703	2,435,319	384
Non-instructional programs	36,164	36,156	9	3,114,623	3,109,344	5,279
Facilities acquisition and construction				1,557	1,557	
Total expenditures	31,277,672	31,119,977	157,695	9,223,196	9,221,973	1,223
<b>EXCESS (Deficiency) OF REVENUES</b>						
OVER EXPENDITURES	(782,466)	(654,808)	127,658	233,677	241,922	8,244
<b>OTHER FINANCING SOURCES (Uses)</b>						
Operating transfers in	115,732	117,227	1,495	6,228	6,228	
Operating transfers out				(117,227)	(117,227)	
Sale of assets	303	303		4,921	4,921	
Miscellaneous	1,922	2,028	106			
Total other financing sources (uses)	117,957	119,558	1,601	(106,078)	(106,078)	NONE
<b>EXCESS (Deficiency) OF REVENUES AND</b>						
OTHER SOURCES OVER EXPENDITURES						
AND OTHER USES	(664,509)	(535,250)	129,259	127,599	135,843	8,244
FUND BALANCE AT BEGINNING OF YEAR	8,912,981	8,770,135	(142,846)	1,599,055	1,600,689	1,634
FUND BALANCES AT END OF YEAR	\$8,248,472	\$8,234,884	(\$13,587)	\$1,726,654	\$1,736,532	\$9,878

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended June 30, 1999

**INTRODUCTION**

The Natchitoches Parish School Board was created by Louisiana Revised Statute (LSA-R.S.) 17:51 to provide public education for the children within Natchitoches Parish. The school board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The school board is comprised of eleven members who are elected from eleven districts for terms of four years.

The school board operates 17 schools within the parish with a total enrollment of approximately 7,200 pupils. In conjunction with the regular education programs, some of these schools offer special education and/or adult education programs. In addition, the school board provides transportation and school food services for the students.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining the governmental reporting entity and components units that should be included within the reporting entity. Because the school board has a separately elected governing body and is legally separate and is fiscally independent, the school board is a separate governmental reporting entity. The school board includes all funds, account groups, activities, et cetera, that are within its oversight responsibility.

Certain units of local government over which the school board exercises no oversight responsibility, such as the parish police jury and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish school board.

**B. FUND ACCOUNTING**

The school board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid in financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

Funds of the school board are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

**Governmental Fund Type**

Governmental funds are used to account for all or most of the school board's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and servicing of general long-term debt. Governmental funds include:

**General Fund** -- the general operating fund of the school board and accounts for all financial resources, except those required to be accounted for in other funds.

**Special revenue funds** -- account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Debt service funds** -- account for transactions relating to resources retained and used for the payment of principal and interest on general long-term debt recorded in the general long-term debt account group.

**Capital projects funds** -- account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

**Fiduciary Fund Type**

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the school board. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**C. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

**Revenues**

Federal and state entitlements (which includes state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Federal and state grants are recorded when the reimbursable expenditures have been incurred.

Federal commodities are recognized as revenues in the accounting period they are received.

Food service income is recorded when collected. All food services income applicable to an accounting period is collected during the fiscal year.

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. Taxes are normally collected in December, January, and February of the fiscal year.

Sales and use taxes are recorded in the month collected by the Natchitoches Parish Sales Tax Commission (collection agent) or by the Louisiana Department of Public Safety and Corrections, Public Safety Services.

Interest earnings on time deposits are recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when they are available to the school board.

Based on the above criteria, federal and state entitlements, ad valorem taxes, and the portion of the sales and use tax on the sale of motor vehicles collected by the Louisiana Department of Public Safety and Corrections, Public Safety Services, are treated as susceptible to accrual by the school board.

**Expenditures**

Salaries are recorded as expenditures when earned. Teacher salaries are earned over a 9-month period, but are paid over a 12-month period.

Purchases of various operating equipment and supplies are recorded as expenditures in the accounting period they are purchased.

Principal and interest on general long-term debt are recognized when due.

Commitments under construction contracts are recognized as expenditures when earned by the contractor.

**NATCHITOCHE PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

Food costs are recognized as expenditures in the period in which the food is consumed.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid, sale of assets, and proceeds from the sale of bonds are accounted for as other financing sources (uses). These transactions are recognized at the time the underlying events occur.

**D. BUDGETS**

The school board adopts annual budgets on the General Fund and special revenue funds. The proposed budgets are prepared by the director of finance, the superintendent, and the finance committee of the school board during July and/or August of each year. During August and/or September, the availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are advertised in the official journal. At its first meeting in September, the school board holds a public hearing on the proposed budgets in order to receive comments from residents. Changes are made to the proposed budgets based on the results of the public hearing and the desires of the school board as a whole. The budgets are then adopted, and notice is published in the official journal.

The budgets are prepared on the modified accrual basis of accounting and all appropriations lapse at year end. Encumbrances are not formally recognized within the accounting system for budgetary control purposes; however, outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded. Formal budgetary integration (within the accounting records) is employed as a management control device.

The superintendent of schools is authorized to transfer amounts between line items within a fund; however, when requested by the school board, budgetary comparisons are prepared and presented to the school board during a regular meeting. The school board reviews these comparisons and proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in the school board minutes published in the official journal. Budget amounts included in the accompanying financial statements include the final amended budget amounts.

**E. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposit, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those income-producing items with original maturities of usually 90 days or less. Under state law, the school board may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the school board may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

**G. INVESTMENTS**

In accordance with Louisiana Revised Statute (LSA-R.S.) 32:2955, the school board, upon determination of the availability of funds in excess of immediate cash requirements by its treasurer or chief financial officer and in the exercise of prudent judgment, may invest in direct United States Treasury obligations; bonds, debentures, notes, or other evidence of indebtedness guaranteed by federal agencies or United States government instrumentalities, provided that such obligations are backed by the full faith and credit of the United States government; and savings accounts and certificates of deposit of state banks organized under the laws of Louisiana or national banks having their principal offices in the state of Louisiana. Additionally, the school board may invest in mutual or trust fund institutions (limited to 25 per cent of the funds considered available for investment under this section) provided that they are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the investment Act of 1940 and have underlying investments consisting solely of securities of the United States government or its agencies. Investments are stated at amortized cost.

**H. INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, numerous transactions occur between individual funds for goods and services provided or rendered. These receivables and payables are classified as interfund receivables and payables on the balance sheet.

**I. INVENTORY**

Inventory of the School Lunch Special Revenue Fund consists of food purchased by the school board and commodities granted by the United States Department of Agriculture. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenditures when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture.

**NATCHITOCHE PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

**J. FIXED ASSETS**

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed asset account group. Public domain or infrastructures, such as sidewalks and parking lots, are not capitalized. No depreciation has been provided on general fixed assets. Approximately 76 per cent of the fixed assets are valued at actual historical cost while the remaining 24 per cent are valued at estimated historical cost, based on historical cost of similar items.

**K. COMPENSATED ABSENCES**

All 12-month employees earn 10 days of vacation leave each year. Upon separation, all unused vacation leave is forfeited.

All school board employees earn 10 days of sick leave each year. Sick leave for teachers and bus drivers may be accumulated without limitation, while all other employees are limited to 25 days accumulated sick leave. Upon retirement or death, unused sick leave of up to 25 days is paid to the employee (or heirs) at the employee's current rate of pay. Under the Louisiana Teacher's Retirement, the total unused accumulated sick leave, including the 25 days paid, is used in the retirement benefits computation as earned service.

Sabbatical leave may be granted for rest and recuperation and for professional and cultural improvement. Any employee with a teaching certificate is entitled, subject to approval by the school board, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six years of continuous service. Sabbatical leave benefits are recorded as expenditures in the period paid.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

**L. LONG-TERM DEBT**

Long-term debt expected to be financed from governmental funds is reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term debt are recognized in the governmental funds when due.

**M. FUND EQUITY**

**Reserves** -- represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

**Designated** -- represent tentative plans for future use of financial resources.

**NATCHITOCHE PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

**N. INTERFUND TRANSACTIONS**

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**O. SALES TAXES**

The Natchitoches Parish Sales Tax Commission is authorized to collect, within Natchitoches Parish, a one percent sales and use tax for the benefit of the Natchitoches Parish School Board. The proceeds of the tax are dedicated for the operation, maintenance, and upgrading of the public schools in Natchitoches Parish. The tax expires August 1, 2003.

**P. TOTAL COLUMNS ON COMBINED STATEMENTS**

The total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**2. CASH OVERDRAFTS**

Substantially all cash received by the school board is deposited into pooled cash accounts. Each fund with monies deposited into the account has equity in the account. Certain funds included in the pooled cash account have made disbursements in excess of their individual equities. The balances of these amounts have been aggregated by fund and reported on Statement A and cash overdrafts have been recorded as interfund receivables/payables.

**3. CASH AND CASH EQUIVALENTS**

At June 30, 1999, the school board has cash and cash equivalents (book balance) as follows:

Interest-bearing demand deposits	\$1,782,084
Money market funds	<u>1,692,520</u>
Total Cash and Cash Equivalents	<u><u>\$3,474,604</u></u>

**NATCHITOCHEES PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

The collected bank balances (cash and cash equivalents), at June 30, 1999, are secured as follows:

Description	Category			Bank	Book
	1	2	3	Balance	Balance
Demand deposits	\$307,710		\$4,676,998	\$4,984,708	\$1,782,084
Money market funds	1,776,938			1,776,938	1,692,520
Totals	<u>\$2,084,648</u>	<u>NONE</u>	<u>\$4,676,998</u>	<u>\$6,761,646</u>	<u>\$3,474,604</u>

Category 1 includes cash and cash equivalents that are insured or registered or for which the securities are held by the school board or its agent in the school board's name. Category 2 includes uninsured and unregistered cash and cash equivalents for which securities are held by the bank's trust department, broker-dealers, or agent in the school board's name. Category 3 includes uninsured and unregistered cash and cash equivalents for which the securities are held by the bank's trust department, broker-dealer, or by its agent but not in the school board's name.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the school board that the fiscal agent has failed to pay deposited funds upon demand.

**4. INVESTMENTS**

At June 30, 1999, the school board holds the following investments:

Description	Category			Fair	Carrying
	A	B	C	Value	Amount
Government securities	\$7,462,724			\$7,462,724	7,919,654
United States Treasury Bonds	1,848,895			1,848,895	1,877,532
Repurchase agreements		\$10,445,000		10,445,000	10,445,000
Total Investments	<u>\$9,311,619</u>	<u>\$10,445,000</u>	<u>NONE</u>	<u>\$19,756,619</u>	<u>\$20,242,186</u>

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

Category A includes investments that are insured or registered or for which the securities are held by the school board or its agent in the school board's name. Category B includes uninsured and unregistered investments for which securities are held by the broker's or dealer's trust department or agent in the school board's name. Category C includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the school board's name.

**5. RECEIVABLES**

The receivables at June 30, 1999, are as follows:

Class of Receivable	General Fund	Special Revenue Funds	Debt Service Funds	Total
Local sources - ad valorem taxes	\$197	\$118	\$677	\$993
Intergovernmental:				
State grants	39	83,052		83,091
Federal grants		293,186		293,186
Other	32,410			32,410
<b>Totals</b>	<b>\$32,646</b>	<b>\$376,357</b>	<b>\$677</b>	<b>\$409,680</b>

**6. FIXED ASSETS**

The changes in general fixed assets for the year ended June 30, 1999, follows:

	Land	Buildings	Furniture and Equipment	Total
Balance, June 30, 1998	\$1,125,390	\$37,043,480	\$11,653,097	49,821,968
Additions		10,431,327	1,059,347	11,490,674
Deductions			(164,373)	(164,373)
<b>Balance, June 30, 1999</b>	<b>\$1,125,390</b>	<b>\$47,474,808</b>	<b>\$12,548,071</b>	<b>\$61,148,269</b>

**7. RETIREMENT SYSTEMS**

Substantially all employees of the school board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Louisiana Teachers Retirement System (TRS); other school employees such as custodial personnel and bus drivers, are members of the Louisiana School Employees Retirement System (LSERS). These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

**NATCHITOCHEES PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

Teacher's Retirement System of Louisiana (TRS) -- consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established by state statute. Plan members are required to contribute 8.0 percent, 9.1 percent, and 5.0 percent of their annual covered salary for the Regular Plan, Plan A, and Plan B, respectively. The school board is required to contribute at an actuarially determined rate. The current rate is 16.4 percent of annual covered payroll for all three membership plans. Member contributions for the TRS are established by state statute and employer contribution rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the TRS, as required by state statute, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the school board. The school board's contributions to the TRS for the years ended June 30, 1999, 1998, and 1997, were \$3,347,255, \$3,039,129, and \$2,955,025, respectively, equal to the required contributions for each year.

The TRS issues a publicly available financial report that includes the financial statements and required supplementary information for the TRS. This report may be obtained by writing the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (504) 925-6646.

Louisiana School Employees' Retirement System (LSERS) -- provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established by state statute. Plan members are required to contribute 6.35 percent of their annual covered salary and the school board is required to contribute at an actuarially determined rate. The current rate is 6.00 percent of annual covered payroll. Member contributions for the LSERS are established by state statute and employer contribution rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the TRS, as required by state statute, is funded by the State of Louisiana through annual appropriations. The school board's contributions to the LSERS for the years ended June 30, 1999, 1998, and 1997, were \$161,733, \$150,570, and \$149,198, respectively, equal to the required contributions for each year.

The LSERS issues a publicly available financial report that includes the financial statements and required supplementary information for the LSERS. This report may be obtained by writing the Louisiana School Employees' Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (504) 925-6484.

**NATCHITOCHEs PARISH SCHOOL BOARD**  
 Natchitoches, Louisiana  
 Notes to the Financial Statements (Continued)

**8. OTHER POSTEMPLOYMENT BENEFITS**

The Natchitoches Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the school board's employees become eligible for these benefits if they reach normal retirement age while working for the school board. These benefits for retirees and similar benefits for active employees are provided through the State Group Benefits Program, whose monthly premiums are paid jointly by the employee and the school board. The school board recognizes the cost of providing these benefits (the board's portion of premiums) as an expenditure when the monthly premiums are due. For the year ended June 30, 1999, the cost of retiree benefits totaled \$907,340, for approximately 363 retirees.

**9. ACCOUNTS, SALARIES, AND OTHER PAYABLES**

The payables of June 30, 1999, are as follows:

Classification	General Fund	Special Revenue Funds	Capital Projects Funds	Agency Funds	Total
Accounts and related benefits payable	\$6,910	\$89,526	\$266	\$30,446	\$127,148
Salaries and withholdings payable	3,118,721	584,643			3,703,364
<b>Total</b>	<b>\$3,125,631</b>	<b>\$674,169</b>	<b>\$266</b>	<b>\$30,446</b>	<b>\$3,830,511</b>

**10. COMPENSATED ABSENCES**

At June 30, 1999, employees of the school board have accumulated and vested \$1,367,081, in employee leave benefits, which were computed in accordance with GASB Codification Section C60. The total amount of these benefits is recorded within the general long-term debt account group.

**11. CHANGES IN AGENCY FUND DEPOSITS**

A summary of changes in agency fund deposits due others follows:

	School Activity Funds
Balance, June 30, 1998	\$364,129
Additions	1,057,703
Deductions	(1,110,532)
<b>Balance, June 30, 1999</b>	<b>\$311,300</b>

**NATCHITOCHE PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

**12. CHANGES IN GENERAL LONG-TERM DEBT**

The following is a summary of the general long-term debt transactions for the year ended June 30, 1999:

	Bonded Debt	Compensated Absences	Total
	-----	-----	-----
Long-term debt payable at July 1, 1998	\$33,635,000	\$1,312,547	\$34,947,547
Additions		132,224	132,224
Deductions	(1,050,000)	(77,690)	(1,127,690)
	-----	-----	-----
Long-term debt payable at June 30, 1999	\$32,585,000	\$1,367,081	\$33,952,081
	=====	=====	=====

All school board bonds outstanding at June 30, 1999, are general obligation bonds with maturities from 1997 to 2014 and interest rates from 4.7 to 10 per cent. Bond principal and interest payable in the next fiscal year are \$1,050,000 and \$1,914,134, respectively. The individual issues, which are serial bonds payable from the respective school district debt service funds, are as follows:

School District and Date of Issue	Original Issue	Interest Rates	Final Payment Date	Interest to Maturity	Principal Outstanding
Consolidated No. 7 - December 1, 1989	4,000,000	6.9 - 10%	03/01/2019	8,520	120,000
December 1, 1993	6,840,000	4.6 - 5.4%	01/01/2014	2,851,975	6,335,000
Consolidated No. 8 - September 1, 1992	1,400,000	5.45 - 10%	03/01/2012	547,597	1,150,000
School District No. 9: September 1, 1980	575,000	8%	03/01/2000	400	5,000
July 1, 1996	10,000,000	5 - 10%	03/01/2016	4,854,650	8,465,000
April 1, 1997	10,000,000	4.75 - 10%	03/01/2017	5,483,030	9,710,000
January 1, 1998	6,800,000	4.5 - 7.0%	03/01/2017	3,382,366	6,800,000
				<u>\$17,128,538</u>	<u>\$32,585,000</u>

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. At June 30, 1999, the school board has accumulated \$4,090,770, in the debt service funds, for future debt requirements. The bonds are due as follows:

**NATCHITOCHE PARISH SCHOOL BOARD**  
 Natchitoches, Louisiana  
 Notes to the Financial Statements (Continued)

Bonded Indebtedness	Principal Payments	Interest Payments	Total
Year Ended June 30:			
2000	\$1,115,000	\$1,818,084	\$2,933,084
2001	1,205,000	1,729,856	2,934,856
2002	1,310,000	1,637,226	2,947,226
2003	1,410,000	1,533,681	2,943,681
Thereafter	27,545,000	10,409,690	37,954,690
Total	\$32,585,000	\$17,128,538	\$49,713,538

**Bonded Debt - Defeasance**

In prior years, the school board defeased certain general obligation bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the school board's financial statements. On June 30, 1999, a total of \$5,950,000 of bonds outstanding are considered defeased.

**13. INTERFUND RECEIVABLES/PAYABLES**

Fund	Interfund Receivable	Interfund Payable
General Fund	\$222,013	
Special Revenue Funds:		
Federal Funds		\$158,578
State Funds		31,996
Building and Equipment Funds		31,439
Debt Service Funds		45,393
Capital Projects Funds	45,393	
TOTALS	\$267,406	\$267,406

**14. RISK MANAGEMENT**

The school board is exposed to various risks related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. With respect to the aforementioned risks, with the exception of property losses below the policy deductibles, and for injuries to employees (worker's compensation), the school board has obtained commercial insurance, and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NATCHITOCHEs PARISH SCHOOL BOARD**  
 Natchitoches, Louisiana  
 Notes to the Financial Statements (Continued)

With respect to injuries to employees (worker's compensation), the school board has initiated a risk management program for workers' compensation insurance. Operation of this program is accounted for within the General Fund and funds are available to pay claims, claim reserves, and administrative costs of the program. An excess coverage insurance policy covers claims in excess of \$200,000 with an aggregate limit of \$1,000,000. Interfund premiums are based primarily on the individual funds' payroll and are reported as expenditures in the individual funds.

**15. FUND BALANCE DESIGNATIONS - GENERAL FUND**

In accordance with a resolution adopted by the school board, a portion of the fund balance of the General Fund is designated for insurance loss to cover any potential property loss that may occur. At June 30, 1999, the comprehensive insurance policy deductible is \$100,000 per occurrence for buildings and contents. The changes in the fund balance for the year ended June 30, 1999, are as follows:

Designated for insurance deductible, July 1, 1998	\$1,767,530
Additions	82,084
Deductions	NONE
Designated for insurance deductible, June 30, 1999	<u>\$1,849,614</u>

A portion of the fund balance of the General Fund has also been designated by the school board for a contingency reserve to cover any possible contingency that may occur. The changes in the fund balance during the year ended June 30, 1999, is as follows:

Designated for contingency reserve, July 1, 1998	\$5,589,067
Additions	129,330
Reductions	NONE
Designated for contingency reserve, June 30, 1999	<u>\$5,718,397</u>

**16. YEAR 2000 ISSUE**

The Year 2000 Issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the school board's operations as early as fiscal year 1999. The school board has completed an inventory of the mission-critical computer systems that may be affected by the Year 2000 Issue and that are necessary to conducting school board operations. The school board has completed testing and validation on the electronic equipment that is considered mission-critical to conducting school board operations.

Because of the unprecedented nature of the Year 2000 Issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. Management cannot assure that the school board is or will be Year 2000 ready, that the school board's remediation efforts will be successful in whole or in part, or that parties with whom the school board does business will be Year 2000 ready.

**NATCHITOCHEES PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of and For the Year Ended June 30, 1999

**SPECIAL REVENUE FUNDS**

**FEDERAL GRANT FUNDS**

**ELEMENTARY AND SECONDARY EDUCATION ACT FUNDS**

Title I - Grants to Local Educational Agencies (CFDA No. 84.010) - is a federally financed program whose objective is to improve the educational opportunities of educationally deprived children by helping them succeed in the regular school program, attain grade level proficiency, improve achievement in basic and more advanced skills, and progress to the same high standards as other children.

Title I - Migrant Education - Basic State Grant Program (CFDA No. 84.011) - is a federally financed program whose objective is to assist States to ensure that migratory children have the opportunity to meet the same challenging State content and performance standards that all children are expected to meet. The Natchitoches Parish School Board serves as the Local Operating Agency (LOA) under the Louisiana State Plan.

Impact Aid (CFDA No. 84.041) - is a federally financed program whose objective is to provide assistance to the local educational agencies (LEA's) where enrollments or availability of revenue are adversely affected by Federal activities.

Safe and Drug-Free Schools -- State Grants (CFDA No. 84.186) - is a federally financed program whose objective is to establish State and local programs of alcohol and drug abuse education and prevention coordinated with related community efforts and resources.

Eisenhower Professional Development - State Grants (CFDA No. 84.281) - is a federally financed program whose objective is to ensure that teachers, staff, and administrators have access to sustained and intensive high-quality professional development. To challenge State content standards in core academic subjects.

Innovative Education Program Strategies (CFDA No. 84.298) - is a federally financed program whose objective is to assist State and local educational agencies in improving elementary and secondary education.

**EVEN START - State Educational Agencies (CFDA No. 84.213)** - is a federally financed program whose objective is to provide family-centered education projects to help parents become full partners in the education of their children, to assist children in reaching their full potential as learners, and to provide literacy training for their parents.

**NATCHITOCHE PARISH SCHOOL BOARD**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
(Continued)

**CHALLENGE GRANTS FOR TECHNOLOGY IN EDUCATION** - Local Innovation (CFDA No. 84.303) - is a federally financed program whose objective is to support the development, interconnection, implementation, improvement, and maintenance of an effective educational technology infrastructure.

**VOCATIONAL EDUCATION** -- Basic Grants to States (CFDA No. 84.048) - is a federally financed program whose objective is to make the United States more competitive in the world economy by developing more fully the academic and occupational skills of all segments of the population, principally through concentrating resources on improving educational programs leading to academic and occupational skills needed to work in a technologically advanced society.

**SPECIAL EDUCATION** -- Children with Disabilities (CFDA No. 84.009), Grants to States (CFDA No. 84.027), and Preschool Grants (CFDA No. 84.173) - are federally financed programs whose objectives include providing assistance to States as a means of providing a free appropriate public education to all children with disabilities.

**FAMILY PRESERVATION AND SUPPORT SERVICES** -- (CFDA No. 93.556) - is a federally financed program whose objective is to fund community-based family support services that promote the well-being of children and families by enhancing family functioning and child development.

**ADULT EDUCATION** -- State Grant Program (CFDA No. 84.002) - is a federally financed program whose objective is to improve educational opportunities for adults and to encourage the establishment of adult education programs that will enable all adults to acquire basic educational skills necessary to function in society.

**JOB OPPORTUNITIES** -- Basic Skills Training (CFDA No. 93.561) - is a federally financed program whose objective is to assure that needy families with children obtain the education, training, and employment that will help them avoid long-term welfare dependency.

**PREVENTIVE HEALTH** -- Health Services Block Grant (CFDA No. 93.991) - is a federally financed program whose objective is to provide States with the resources to improve the health status of the population of each grantee.

**CHILD CARE AND DEVELOPMENT** -- Block Grant (CFDA No. 93.575) - is a federally financed program whose objective is to make grants available to assist low-income families with child care services.

**GOALS 2000** -- State and Local Education Systemic Improvement (84.276) - is a federally financed program whose objective is to provide grants to State Education Agencies (SEA's) as a means of supporting the development and implementation of a comprehensive reform plan at the State, local, and school levels to improve teaching and learning of all students.

**NATCHITOCHE PARISH SCHOOL BOARD  
SUPPLEMENTAL INFORMATION SCHEDULES  
(Continued)**

**STATE GRANT FUNDS**

**SPECIAL EDUCATION** -- is a state financed program whose objective is to provide additional education to children with exceptionalities and other special educational requirements.

**ADULT EDUCATION** -- is a state financed program whose objective is to provide classes to individuals who are not high school graduates. Instruction is given until the student passes the GED test, which is equivalent to receiving a high school diploma.

**QUALITY EDUCATION SUPPORT** -- is a state financed program whose objective is to enhance the educational opportunities of all children by eliminating one or more educational problems.

**JOB SKILLS EDUCATION** -- is a state financed program whose objective is to enhance the job skills of students in the educational system.

**SPECIAL PROJECT TO UPGRADE READING** -- is a state financed program whose objective is to provide programs for facilitating reading improvement throughout the state.

**SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS**

**MAINTENANCE FUNDS** -- account for the proceeds of ad valorem taxes levied for maintaining and improving schools within each school district.

**OTHER FUNDS**

**SHELTERED WORKSHOP** -- provides instructional services for selected students. The program is funded through a local corporate grant.

**ARCO** -- provides instructional services for selected students. The program is funded through a local corporate grant.

**SCHOOL LUNCH** -- accounts for the School Food Service Program, the purpose of which is to provide nourishing meals for all students in all grades. The fund is supplemented by both federal and state funds that are based on reimbursement and participation, and from payments by participants of the program.

**READING IS FUNDAMENTAL** -- provides assistance to improve the reading ability of children. The program is funded through contributions from interested individuals.

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, June 30, 1999

	FEDERAL FUNDS	STATE FUNDS	SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS	OTHER FUNDS	TOTAL
<b>ASSETS</b>					
Cash and equivalents	\$529,223	\$24,310	\$382,023	\$327,810	\$1,263,366
Investments			700,000	240,668	940,668
Receivables	285,713	83,052	118	7,473	376,357
Interfund receivable					
Inventory				64,235	64,235
<b>TOTAL ASSETS</b>	<b>\$814,936</b>	<b>\$107,362</b>	<b>\$1,082,142</b>	<b>\$640,186</b>	<b>\$2,644,626</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts, salaries, and other payables	\$456,302	\$66,001	\$1,843	\$150,022	\$674,169
Interfund payable	158,579	31,996	31,439		222,013
Deferred revenues	11,095	687		130	11,912
<b>Total Liabilities</b>	<b>625,976</b>	<b>98,684</b>	<b>33,281</b>	<b>150,152</b>	<b>908,094</b>
<b>Fund Equity - fund balance - unreserved/undesignated</b>	<b>188,960</b>	<b>8,678</b>	<b>1,048,861</b>	<b>490,034</b>	<b>1,736,532</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$814,936</b>	<b>\$107,362</b>	<b>\$1,082,142</b>	<b>\$640,186</b>	<b>\$2,644,626</b>

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	FEDERAL FUNDS	STATE FUNDS	SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS	OTHER FUNDS	TOTAL
<b>REVENUES</b>					
-----					
Local sources:					
Ad valorem taxes			\$652,991		\$652,991
Tuition					5,600
Rentals, leases, and royalties			5,600		95,654
Interest earnings	\$18,933	\$4,455	50,626	\$21,640	400,697
Food services				400,697	31,143
Miscellaneous	3,525		19,000	8,618	
State sources:					
Unrestricted grants-in-aid			44,157	496,749	540,906
Restricted grants-in-aid		916,766			916,766
Federal sources:					
Unrestricted grants-in-aid	16,248				16,248
Restricted grants-in-aid	4,763,319			2,040,572	6,803,890
	-----	-----	-----	-----	-----
Total revenues	4,802,024	921,221	772,373	2,968,276	9,463,895
	-----	-----	-----	-----	-----
<b>EXPENDITURES</b>					
-----					
Current:					
Instruction:					
Regular programs			24,594		24,594
Special programs	2,400,824	104,059	3	8,294	2,513,180
Vocational programs	110,621	117,039	260		227,919
Adult and continuing education programs	91,385	53,884			145,269
Other programs	127,340	595,765	41,689		764,793
Support services:					
Pupil support services	574,029	7,530			581,559
Instructional staff services	1,212,075	30,971			1,243,046
General administration	1,567	209	22,924		24,700
School administration	7,287				7,287
Business services	65,008		2,209		67,217
Plant services	42,091		445,626		487,717
Student transportation services	15,589	7,704	499		23,792
Central services			601		601
Non-Instructional Services:					
Food service operations				3,108,743	3,108,743
Community service operations					
Facilities acquisition and construction service	1,557				1,557
	-----	-----	-----	-----	-----
Total expenditures	4,649,371	917,160	538,405	3,117,037	9,221,973
	-----	-----	-----	-----	-----

(Continued)

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	FEDERAL FUNDS	STATE FUNDS	SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS	OTHER FUNDS	TOTAL
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$152,653	\$4,061	\$233,969	(\$148,761)	\$241,922
OTHER FINANCING SOURCES (Uses)					
Operating transfers in			6,228		6,228
Operating transfers out	(117,227)				(117,227)
Sales of assets			4,921		4,921
Total other financing sources (uses)	(117,227)	NONE	11,149	NONE	(106,078)
EXCESS (Deficiency) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	35,426	4,061	245,117	(148,761)	135,843
FUND BALANCE AT BEGINNING OF YEAR	153,534	4,616	803,744	638,795	1,600,689
FUND BALANCE AT END OF YEAR	\$188,960	\$8,678	\$1,048,861	\$490,034	\$1,735,532

(Concluded)

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - FEDERAL GRANT FUNDS

Combining Balance Sheet, June 30, 1999

	ELEMENTARY AND SECONDARY EDUCATION ACT							
	TITLE 1	MIGRANT	IMPACT AID	DRUG-FREE	EISENHOWER PROFESSIONAL DEVELOPMENT	INNOVATIVE EDUCATION STRATEGIES	EVEN START	CHALLENGE GRANTS
<b>ASSETS</b>								
Cash and equivalents	\$227,291	\$9,813	\$151,032	\$6,816	\$548	\$1,142		\$8,294
Receivables	86,960			1,431	27,647	1,264	\$4,415	115,389
<b>TOTAL ASSETS</b>	<b>\$314,251</b>	<b>\$9,813</b>	<b>\$151,032</b>	<b>\$8,247</b>	<b>\$28,195</b>	<b>\$2,406</b>	<b>\$4,415</b>	<b>\$123,683</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>Liabilities:</b>								
Accounts, salaries, and other payables	\$227,617	\$6,811		\$6,540	\$3,553	\$1,229	\$2,070	\$115,043
Interfund payable	66,775	2,970		1,707	24,642	1,177	2,144	8,099
Deferred revenues		32					200	541
<b>Total Liabilities</b>	<b>294,392</b>	<b>9,813</b>	<b>NONE</b>	<b>8,247</b>	<b>28,195</b>	<b>2,406</b>	<b>4,415</b>	<b>123,683</b>
Fund Equity - fund balances - unreserved - undesignated	19,859	NONE	\$151,032	NONE	NONE	NONE	NONE	NONE
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$314,251</b>	<b>\$9,813</b>	<b>\$151,032</b>	<b>\$8,247</b>	<b>\$28,195</b>	<b>\$2,406</b>	<b>\$4,415</b>	<b>\$123,683</b>

VOCATIONAL EDUCATION	SPECIAL EDUCATION	FAMILY PRESERVATION	ADULT EDUCATION	JOB OPPORTUNITIES	PREVENTIVE HEALTH	CHILD CARE	GOALS 2000	TOTAL FEDERAL GRANT FUNDS
\$55,141	\$23,223 35,066	\$8	\$10,792	\$8,934 1,629	\$19,844	\$6,346	\$11,914	\$529,223 285,713
\$55,141	\$58,288	\$8	\$10,792	\$10,563	\$19,844	\$6,346	\$11,914	\$814,936
\$55,141	\$21,211 36,174 904	\$8	\$9,501 1,291	\$36 1,685 8,842	\$1,774	\$5,777 569	11,914	\$456,302 158,579 11,095
55,141	58,288	\$8	10,792	10,563	1,774	6,346	11,914	625,976
NONE	NONE	NONE	NONE	NONE	18,069	NONE	NONE	188,960
\$55,141	\$58,288	\$8	\$10,792	\$10,563	\$19,844	\$6,346	\$11,914	\$814,936

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 SPECIAL REVENUE FUNDS - FEDERAL GRANT PROGRAMS

Combing Schedule of Revenues, Expenditures and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	ELEMENTARY AND SECONDARY EDUCATION ACT						
	TITLE 1	MIGRANT	IMPACT AID	DRUG-FREE	EISENHOWER PROFESSIONAL DEVELOPMENT	INNOVATIVE EDUCATION STRATEGIES	EVEN START
<b>REVENUES</b>							
-----							
Local sources:							
Interest earnings							
Miscellaneous	\$10,510	\$338	\$6,425				
Federal sources:	1,595	1,095					
Unrestricted grants-in-aid			16,248				
Restricted grants-in-aid	2,417,820	167,525		\$94,115	\$60,661	\$47,018	\$162,858
Total revenues	2,429,926	168,957	22,673	94,115	60,661	47,018	162,858
-----							
<b>EXPENDITURES</b>							
-----							
Current:							
Instruction:							
Special programs	1,846,152	77,961					
Adult and continuing education programs							161,870
Vocational education programs					100		
Other			644				
Support services:					18,231		
Pupil support services	292,277						
Instructional staff services	161,591	32,621		90,669			
General administration	766	56			40,628	45,827	123
School administration	3,250			50	19	14	54
Business services	9,426	54,764					278
Plant services	37,268	408	6	116			3
Student transportation services				683			730
Facilities acquisition and construction	1,557						
Total expenditures	2,352,287	165,812	650	91,519	58,977	45,841	163,058
-----							
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	77,638	3,145	22,023	2,596	1,684	1,177	(200)
-----							
<b>OTHER FINANCING SOURCES (Uses)</b>							
-----							
Operating transfers out	(66,026)	(3,145)		(2,596)	(1,684)	(1,177)	
Total other financing sources (uses)	(66,026)	(3,145)	NONE	(2,596)	(1,684)	(1,177)	NONE
-----							
EXCESS (Deficiency) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	11,613	NONE	22,023	NONE	NONE	NONE	(200)
-----							
FUND BALANCE AT BEGINNING OF YEAR	8,246	NONE	129,008	NONE	NONE	NONE	200
-----							
FUND BALANCE AT END OF YEAR	\$19,859	NONE	\$151,032	NONE	NONE	NONE	NONE
-----							

CHALLENGE GRANTS	VOCATIONAL EDUCATION	SPECIAL EDUCATION	FAMILY PRESERVATION	ADULT EDUCATION	JOB OPPORTUNITIES	PREVENTIVE HEALTH	CHILD CARE	GOALS 2000	TOTAL FEDERAL GRANT FUNDS
\$800		\$884 35				\$736	\$40		\$18,933 3,525
864,140	\$110,521	474,574	\$3,466	\$93,343	\$10,793	69,200	59,188	\$128,099	16,248 4,763,319
864,940	110,521	475,494	3,466	93,343	10,793	69,936	59,228	128,099	4,802,024
3,146	110,521	213,681	95			40,069	57,849		2,400,824 110,621
28,197			3,241	90,742				77,671	91,385 127,340
808,447		156,567	46		8,311	26,159			574,029
372		75,520	9			127		47,182	1,212,075
942		186	14			24		12	1,567
63		2,782	34						7,287
2,469		312	27		101	62	4	126	65,008
		115			346	72			42,091
		15,589							15,589
843,635	110,521	464,753	3,466	90,742	8,757	66,512	57,853	124,991	4,649,371
21,305	NONE	10,741	NONE	2,601	2,035	3,424	1,375	3,108	152,653
(21,305)		(11,896)		(2,601)	(2,035)		(1,654)	(3,108)	(117,227)
NONE	NONE	(11,896)	NONE	(2,601)	(2,035)	NONE	(1,654)	(3,108)	(117,227)
NONE	NONE	(1,155)	NONE	NONE	NONE	3,424	(279)	NONE	35,426
NONE	NONE	1,155	NONE	NONE	NONE	14,645	279	NONE	153,534
NONE	NONE	NONE	NONE	NONE	NONE	\$18,069	NONE	NONE	\$188,960

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - STATE GRANT FUNDS

Combining Balance Sheet  
 June 30, 1998

	SPECIAL EDUCATION	ADULT EDUCATION	QUALITY EDUCATION SUPPORT	JOB SKILLS	SPECIAL PROGRAM TO UPGRADE READING	TOTAL
<b>ASSETS</b>						
Cash and equivalents	\$951	\$2,724	\$11,957		\$8,678	\$24,310
Receivables	70,696	7,135	1,244	\$3,977		83,052
<b>TOTAL ASSETS</b>	<b>71,647</b>	<b>9,859</b>	<b>13,202</b>	<b>3,977</b>	<b>8,678</b>	<b>\$107,362</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts, salaries, and other payables	\$46,649	\$5,835	\$12,468	\$1,050		\$66,001
Interfund payable	24,620	3,716	734	2,927		31,996
Deferred revenues	379	308				687
<b>Total Liabilities</b>	<b>71,647</b>	<b>9,859</b>	<b>13,202</b>	<b>3,977</b>	<b>NONE</b>	<b>98,684</b>
<b>Fund Equity - fund balance - unreserved/undesignated</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>\$8,678</b>	<b>8,678</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$71,647</b>	<b>\$9,859</b>	<b>\$13,202</b>	<b>\$3,977</b>	<b>\$8,678</b>	<b>\$107,362</b>

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - STATE GRANT FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	SPECIAL EDUCATION	ADULT EDUCATION	QUALITY EDUCATION SUPPORT	JOB SKILLS	SPECIAL PROGRAM TO UPGRADE READING	TOTAL
<b>REVENUES</b>						
-----						
Local sources:						
Interest earnings					\$4,455	\$4,455
State sources - restricted grants-in-aid	\$484,624	\$53,937	\$119,098	\$259,107		916,766
	-----	-----	-----	-----	-----	-----
Total revenues	484,624	53,937	119,098	259,107	4,455	921,221
	-----	-----	-----	-----	-----	-----
<b>EXPENDITURES</b>						
-----						
Current:						
Instruction:						
Special programs	104,059					104,059
Vocational programs				117,039		117,039
Adult and continuing education programs		53,884				53,884
Other programs	355,384		98,075	142,068	238	595,765
Support services:						
Pupil support services			7,530			7,530
Instructional staff services	17,477		13,493			30,971
General administration		53			156	209
Student transportation services	7,704					7,704
	-----	-----	-----	-----	-----	-----
Total expenditures	484,624	53,937	119,098	259,107	394	917,160
	-----	-----	-----	-----	-----	-----
<b>EXCESS (Deficiency) OF REVENUES OVER</b>						
-----						
EXPENDITURES	NONE	NONE	NONE	NONE	4,061	4,061
	-----	-----	-----	-----	-----	-----
<b>FUND BALANCE AT BEGINNING OF YEAR</b>						
	NONE	NONE	NONE	NONE	4,616	4,616
	-----	-----	-----	-----	-----	-----
<b>FUND BALANCE AT END OF YEAR</b>						
	NONE	NONE	NONE	NONE	\$8,678	\$8,678
	=====	=====	=====	=====	=====	=====

NATCHITOCHEs PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS

Combining Balance Sheet, June 30, 1999

	CONSOLIDATED SCHOOL DISTRICTS					TOTAL SCHOOL DISTRICT MAINTENANCE FUNDS
	SCHOOL DISTRICT NO. 6	SCHOOL DISTRICT NO. 7	SCHOOL DISTRICT NO. 8	SCHOOL DISTRICT NO. 10	SCHOOL DISTRICT NO. 9	
<b>ASSETS</b>						
Cash and equivalents	\$30,977	\$17,701	\$3,577	\$40,846	\$288,922	\$382,023
Investments, at fair value					700,000	700,000
Receivables					118	118
<b>TOTAL ASSETS</b>	<b>\$30,977</b>	<b>\$17,701</b>	<b>\$3,577</b>	<b>\$40,846</b>	<b>\$989,041</b>	<b>\$1,082,142</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts, salaries, and and other payables		\$222		\$1,416	\$205	\$1,843
Interfund payables		31,439				31,439
<b>Total Liabilities</b>	<b>NONE</b>	<b>31,660</b>	<b>NONE</b>	<b>1,416</b>	<b>205</b>	<b>33,281</b>
<b>Fund Equity - fund balances (deficit) - unreserved - undesignated</b>	<b>\$30,977</b>	<b>(13,959)</b>	<b>\$3,577</b>	<b>39,430</b>	<b>988,836</b>	<b>1,048,861</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$30,977</b>	<b>\$17,701</b>	<b>\$3,577</b>	<b>\$40,846</b>	<b>\$989,041</b>	<b>\$1,082,142</b>

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - SCHOOL DISTRICT MAINTENANCE FUNDS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	CONSOLIDATED SCHOOL DISTRICT				SCHOOL DISTRICT	TOTAL
	NO. 6	NO. 7	NO. 8	NO. 10	NO. 9	
<b>REVENUES</b>						
Local sources:						
Ad valorem taxes	\$33,660	\$142,421	\$16,792	\$28,307	\$431,810	\$652,991
Rentals, leases and royalties		100		5,500		5,600
Interest earnings	1,077	3,056	622	1,749	44,122	50,626
Miscellaneous		19,000				19,000
State sources - unrestricted grants-in-aid			2,943		41,214	44,157
<b>Total revenues</b>	<b>34,737</b>	<b>164,577</b>	<b>20,357</b>	<b>35,556</b>	<b>517,146</b>	<b>772,373</b>
<b>EXPENDITURES</b>						
Current:						
Instruction:						
Regular programs	58	5,277	60		19,199	24,594
Special programs					3	3
Vocational programs					260	260
Other		25,610			16,079	41,689
Support services:						
Instructional staff support						
General administration	1,525	5,007	591	1,001	14,800	22,924
Business services	22	142	26	80	1,939	2,209
Plant services	21,278	176,434	37,643	27,645	182,626	445,626
Student transportation services		378			121	499
Central services		157			444	601
<b>Total expenditures</b>	<b>22,883</b>	<b>213,005</b>	<b>38,321</b>	<b>28,726</b>	<b>235,470</b>	<b>538,405</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>						
	11,854	(48,428)	(17,964)	6,831	281,676	233,969
<b>OTHER FINANCING SOURCES</b>						
Operating transfers in		6,228				6,228
Other		4,921				4,921
<b>Total other financing sources</b>	<b>NONE</b>	<b>11,149</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>11,149</b>
<b>EXCESS (Deficiency) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES</b>						
	11,854	(37,280)	(17,964)	6,831	281,676	245,117
<b>FUND BALANCE AT BEGINNING OF YEAR</b>						
	19,123	23,321	21,541	32,599	707,160	803,744
<b>FUND BALANCE AT END OF YEAR</b>						
	\$30,977	(\$13,959)	\$3,577	\$39,430	\$988,836	\$1,048,861

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - OTHER FUNDS

Combining Balance Sheet, June 30, 1999

	SHELTERED WORKSHOP	ARCO GRANT	SCHOOL LUNCH	READING IS FUNDAMENTAL	TOTAL
<b>ASSETS</b>					
Cash and equivalents	\$6	\$124	\$327,354	\$325	\$327,810
Investments, at fair value			240,668		240,668
Receivables			7,473		7,473
Inventory			64,235		64,235
<b>TOTAL ASSETS</b>	<b>\$6</b>	<b>\$124</b>	<b>\$639,731</b>	<b>\$325</b>	<b>\$640,186</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Accounts, salaries, and and other payables			\$150,022		\$150,022
Deferred revenues	\$6	\$124			130
<b>Total Liabilities</b>	<b>6</b>	<b>124</b>	<b>150,022</b>	<b>NONE</b>	<b>150,152</b>
<b>Fund Equity - fund balances</b>	<b>NONE</b>	<b>NONE</b>	<b>489,708</b>	<b>\$325</b>	<b>490,034</b>
Unreserved - undesignated					
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$6</b>	<b>\$124</b>	<b>\$639,731</b>	<b>\$325</b>	<b>\$640,186</b>

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - OTHER FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	SHELTERED WORKSHOP	ARCO GRANT	SCHOOL LUNCH	READING IS FUNDAMENTAL	TOTAL
<b>REVENUES</b>					
-----					
Local sources:					
Interest earnings			\$21,639	\$2	\$21,640
Food service			400,697		400,697
Miscellaneous	\$1,716	\$6,576		326	8,618
State sources - unrestricted grants-in-aid			496,749		496,749
Federal sources - restricted grants-in-aid			2,040,572		2,040,572
	-----	-----	-----	-----	-----
Total revenues	1,716	6,576	2,959,657	327	2,968,276
	-----	-----	-----	-----	-----
<b>EXPENDITURES</b>					
-----					
Current:					
Instructional Services - special programs	1,716	6,576		2	8,294
Non-Instructional Services - food service operations			3,108,743		3,108,743
	-----	-----	-----	-----	-----
Total expenditures	1,716	6,576	3,108,743	2	3,117,037
	-----	-----	-----	-----	-----
<b>EXCESS (Deficiency) OF REVENUES OVER</b>					
-----					
EXPENDITURES	NONE	NONE	(149,087)	325	(148,761)
	-----	-----	-----	-----	-----
<b>FUND BALANCE AT BEGINNING OF YEAR</b>					
	-----	-----	-----	-----	-----
	NONE	NONE	638,795	NONE	638,795
	-----	-----	-----	-----	-----
<b>FUND BALANCE AT END OF YEAR</b>					
	-----	-----	-----	-----	-----
	NONE	NONE	\$489,708	\$325	\$490,034
	-----	-----	-----	-----	-----

**NATCHITOCHE PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of and For the Year Ended June 30, 1999

**GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS**

The debt service funds of the various school districts are used to accumulate monies for the payment of outstanding bond issues and certificates of indebtedness. The bonds and certificates of indebtedness were issued by the individual school districts to acquire land for building sites, erect and improve school buildings, and acquire the necessary equipment and furnishing thereof. The bond issues and certificates of indebtedness are financed by a special ad valorem property tax levied within the individual school districts.

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS

Combining Balance Sheet, June 30, 1999

	CONSOLIDATED SCHOOL DISTRICTS			SCHOOL DISTRICT	TOTAL SCHOOL DISTRICT
	NO. 6	NO. 7	NO. 8	NO. 9	MAINTENANCE FUNDS
<b>ASSETS</b>					
Cash and equivalents	\$23,814	\$85,088	\$149,150	\$477,433	\$735,486
Investments, at fair value		850,000		2,550,000	3,400,000
Receivables				677	677
<b>TOTAL ASSETS</b>	<b>\$23,814</b>	<b>\$935,088</b>	<b>\$149,150</b>	<b>\$3,028,110</b>	<b>\$4,136,163</b>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Interfund payables	NONE	NONE	\$43,778	\$1,615	\$45,393
Fund Equity - fund balances:					
Reserved for debt service		\$935,088	105,372	3,026,495	4,066,955
Unreserved - undesignated	\$23,814				23,814
<b>Total fund equity</b>	<b>23,814</b>	<b>935,088</b>	<b>105,372</b>	<b>3,026,495</b>	<b>4,090,769</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$23,814</b>	<b>\$935,088</b>	<b>\$149,150</b>	<b>\$3,028,110</b>	<b>\$4,136,163</b>

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	CONSOLIDATED NO. 6	SCHOOL DISTRICT NO. 7	SCHOOL DISTRICT NO. 8	SCHOOL DISTRICT NO. 7	SCHOOL DISTRICT NO. 9	TOTAL
<b>REVENUES</b>						
Local sources:						
Ad valorem taxes		\$550,912	\$131,934		\$2,467,258	\$3,150,104
Interest earnings	\$1,112	50,012	6,896	\$193	139,724	197,938
State sources - unrestricted grants-in-aid					62,644	62,644
<b>Total revenues</b>	<b>1,112</b>	<b>600,924</b>	<b>138,830</b>	<b>193</b>	<b>2,669,626</b>	<b>3,410,685</b>
<b>EXPENDITURES</b>						
Current:						
Support services:						
General administration		18,580	4,517		84,039	107,136
Business services	56	2,230	307		7,487	10,080
Debt service:						
Principal retirement		285,000	50,000		715,000	1,050,000
Interest and charges		347,353	72,923		1,499,250	1,919,526
<b>Total expenditures</b>	<b>56</b>	<b>653,163</b>	<b>127,746</b>	<b>NONE</b>	<b>2,305,776</b>	<b>3,086,741</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>1,057</b>	<b>(52,239)</b>	<b>11,084</b>	<b>193</b>	<b>363,850</b>	<b>323,944</b>
<b>OTHER FINANCING USES</b>						
Operating transfers out				(6,228)		(6,228)
<b>Total other financing uses</b>	<b>NONE</b>	<b>NONE</b>	<b>NONE</b>	<b>(6,228)</b>	<b>NONE</b>	<b>(6,228)</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES AND OTHER USES</b>	<b>1,057</b>	<b>(52,239)</b>	<b>11,084</b>	<b>(6,035)</b>	<b>363,850</b>	<b>317,716</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>						
	22,757	987,327	94,289	6,035	2,662,646	3,773,054
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$23,814</b>	<b>\$935,088</b>	<b>\$105,372</b>	<b>NONE</b>	<b>\$3,026,495</b>	<b>\$4,090,770</b>

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of and For the Year Ended June 30, 1999

**GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS**

These individual school district capital projects funds account for financial resources used for facilities acquisition, construction, and improvements of public school facilities in the individual school districts.

NATCHITOCHEs PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

Combining Balance Sheet, June 30, 1999

	CONSOLIDATED SCHOOL DISTRICT NO. 8	SCHOOL DISTRICT NO. 9	TOTALS
<b>ASSETS</b>			
Cash and equivalents		\$306,218	\$306,218
Investments		5,745,000	5,745,000
Interfund receivables		45,393	45,393
	NONE	\$6,096,611	\$6,096,611
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts payable		\$266	\$266
Total liabilities	NONE	266	266
Fund Equity - reserved for capital projects	NONE	6,096,345	6,096,345
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	NONE	\$6,096,611	\$6,096,611

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1999

	CONSOLIDATED SCHOOL DISTRICT NO. 8	SCHOOL DISTRICT NO. 9	TOTALS
REVENUES			
Interest on investments	NONE	\$718,364	\$718,364
EXPENDITURES			
Current - supporting services:			
General administration		33,626	33,626
Business services		10,920	10,920
Operation and maintenance of plant		10,502,272	10,502,272
Facilities acquisition and construction			
Total expenditures	NONE	10,546,818	10,546,818
DEFICIENCY OF REVENUES OVER EXPENDITURES	NONE	(9,828,454)	(9,828,454)
FUND BALANCE AT BEGINNING OF YEAR	NONE	15,924,799	15,924,799
FUND BALANCE AT END OF YEAR	NONE	\$6,096,345	\$6,096,345

**NATCHITOCHE PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of and For the Year Ended June 30, 1999

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**SCHOOL ACTIVITY FUND**

The School Activity Agency Fund accounts for monies generated by the schools and organizations within the schools of the parish. While these accounts are under the supervision of the school board, they belong to the individual schools or their student bodies and are not available for use by the school board.

NATCHITOCHE PARISH SCHOOL BOARD  
Natchitoches, Louisiana  
FIDUCIARY FUND TYPE - AGENCY FUND - SCHOOL ACTIVITY FUNDS

Balance Sheet, June 30, 1999

	SCHOOL ACTIVITY FUNDS
<b>ASSETS</b>	-----
-----	
Cash and cash equivalents	\$341,746
	=====
<b>LIABILITIES</b>	
-----	
Accounts payable	\$30,446
Deposits due others	311,300
	-----
TOTAL LIABILITIES	\$341,746
	=====

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 FIDUCIARY FUND TYPE - AGENCY FUND - SCHOOL ACTIVITY FUNDS

Schedule of Changes in Deposit Balances  
 For the Year Ended June 30, 1999

	BALANCE JUNE 30, 1998	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1999
	-----	-----	-----	-----
SCHOOL ACTIVITY FUNDS				
-----				
Cloutierville High	\$29,624	\$54,595	(\$58,447)	\$25,772
East Natchitoches Elementary	16,846	9,716	(9,419)	17,143
Fairview-Alpha Elementary	44,228	52,904	(59,449)	37,683
Goldonna Elementary	19,502	42,892	(44,367)	18,027
Lakeview Junior High	9,792	27,819	(27,758)	9,853
Lakeview High	5,814	128,112	(109,683)	24,243
Marthaville Elementary	6,474	56,022	(59,121)	3,375
Natchitoches Central High	99,727	380,630	(408,655)	71,702
Natchitoches Junior High	8,268	42,136	(38,951)	11,453
Natchitoches Ninth Grade Center	10,781	30,305	(32,565)	8,521
North Natchitoches Elementary	33,075	31,886	(40,843)	24,118
Northwestern Elementary Laboratory	29,036	50,756	(66,637)	13,155
Northwestern Middle Laboratory	4,079	27,004	(26,160)	4,923
Parks Elementary	7,037	31,589	(36,157)	2,469
Pre-School Center	3,178	5,516	(5,954)	2,740
Provençal Elementary	20,157	58,454	(59,125)	19,486
Weaver Elementary	16,510	27,368	(27,241)	16,637
	-----	-----	-----	-----
Total	\$364,129	\$1,057,703	(\$1,110,532)	\$311,300
	=====	=====	=====	=====

NATCHITOCHEs PARISH SCHOOL BOARD  
Natchitoches, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of and For the Year Ended June 30, 1999

**COMPENSATION PAID BOARD MEMBERS**

The schedule of compensation paid to the school board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The compensation of the school board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:56, the school board members have elected the monthly payment method of compensation. Under this method, the members of the school board receive \$650 per month. In addition, the president receives \$50 per month for exercising the duties of the office.

NATCHITOCHEs PARISH SCHOOL BOARD  
Natchitoches, Louisiana

Schedule of Compensation Paid Board Members  
For the Year Ended June 30, 1999

Board Member	Amount
Millard J. Bienvenu	\$3,900
Carroll Daniels	8,450
Russell E. Danzy	3,900
William L. Hall	1,111
Julia Hildebrand	8,450
Rudolph Leon, Jr.	8,800
Emile E. Metoyer	3,900
E. L. Moss	4,550
Jeffrey A. Risinger	3,250
Thomas E. Roque	4,550
Bobby R. Thomas	8,450
Cecil H. Walker	8,750
Kevin R. Walker	3,250
Edward Ward, Jr.	1,671
Dorothy D. Wilkerson	8,450
Joella Wilson	3,900
Ralph D. Wilson	8,450
	-----
Total	\$93,783 =====

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The reports are based solely on the audit of the general purpose financial statements.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

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Alexandria, LA 71303  
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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

**NATCHITOCHES PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

I have audited the general purpose financial statements of the Natchitoches Parish School Board as of and for the year ended June 30, 1999, and have issued my report thereon dated December 14, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

*Compliance*

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

*Internal Control Over Financial Reporting*

In planning and performing my audit, I considered the internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Compliance and Internal Control Report  
(Continued)

*Prior Year Audit Findings*

The audit for the year ended June 30, 1998, disclosed no instances of noncompliance that were required to be reported under *Government Auditing Standards* or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

*General*

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
December 14, 1999

**OTHER REPORTS REQUIRED BY**

**OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133**

The following pages contain reports on the schedule of federal financial assistance, consideration of internal control, and compliance with laws and regulations required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the *Single Audit Act*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

**NATCHITOCHEES PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

I have audited the compliance of Natchitoches Parish School Board with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of the major federal programs for the year ended June 30, 1999. Natchitoches Parish School Board's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the school board's management. My responsibility is to express an opinion on the school board's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the school board's compliance with those requirements and performing other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the school board's compliance with those requirements.

In my opinion, the school board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

*Internal Control over Compliance*

The management of the school board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered the school board's internal control over compliance with requirements that could have a direct and material effect on a major program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance with OMB Circular A-133.

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
A-133 Report  
(Continued)

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
December 14, 1999

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 1999

NATCHITOCHES PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 1999

GRANTOR AGENCY	PROGRAM TITLE	CFDA NUMBER	GRANT NUMBER	ISSUES/EXPENDITURES
United States Department of Agriculture				
Passed through Louisiana Department of Agriculture and Forestry	Food Distribution	10.550		\$159,209
Passed through Louisiana Department of Education	School Breakfast Program	10.553		467,643
	National School Lunch Program	10.555		1,401,195
Total United States Department of Agriculture				2,028,047
United States Department of Education				
Direct Programs				
Passed through Louisiana Department of Education	Impact Aid - Maintenance and Operations	84.041		650
	Technology Challenge Grants	84.303		860,339
	Adult Education - State Grant Program	84.002	99-AE-35-F	89,955
	Adult Education - State Grant Program	84.002	99-AETT-35-F	3,388
	Title I Grants to Local Educational Agencies	84.010	99-IASA-35-I	2,197,409
	Title I Grants to Local Educational Agencies	84.010	98-IASA-35-C/O	220,411
	Title I Grants to Local Educational Agencies	84.010	SALE OF ASSETS	492
	Migrant Education - Basic State Grant Program	84.011	FY98-M-35-1	7,207
	Migrant Education - Basic State Grant Program	84.011	FY97-M-35-1	161,412
	Migrant Education - Basic State Grant Program	84.011	INTEREST	338
	Special Education - Grants to State	84.027	98-88-35-S-C	87,478
	Vocational Education - Basic Grants to States	84.048		7,817
	Vocational Education - Basic Grants to States	84.048	99-VE-35-28/BG	101,176
	Vocational Education - Basic Grants to States	84.048	28-98-28-C/O	1,528
	Special Education - Grants to States	84.173	INTEREST	919
	Special Education - Grants to States	84.173	98-PF-35	6,000
	Special Education - Grants to States	84.173	99-FI-35	336,847
	Special Education - Grants to States	84.173	99-PF-35	46,105
	Special Education - Grants for Infants and Families	84.181	97-CIT-3-35	539
	Safe and Drug-Free Schools - State Grants	84.186	98-IASA-35-4-C/O	31,985
	Safe and Drug-Free Schools - State Grants	84.186	98-IASA-35-4-C/O	43,831
	Safe and Drug-Free Schools - State Grants	84.186	99-79-35-D	18,299
	Even Start - State Educational Agencies	84.213	99-IASA-35-ES	163,058

(Continued)

NATCHITOCHES PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 1999

GRANTOR AGENCY	PROGRAM TITLE	CFDA NUMBER	GRANT NUMBER	ISSUES/ EXPENDITURES
United States Department of Education (Cont'd)				
Passed through Louisiana Department of Education (Cont'd)	State and Local Education Systematic Improvement Grants	84.276	28-99-LI-35-L	61,148
	State and Local Education Systematic Improvement Grants	84.276	00-LTS-35-F	9,246
	State and Local Education Systematic Improvement Grants	84.276	S276A50018-95	57,705
	State and Local Education Systematic Improvement Grants	84.276		4,600
	Eisenhower Professional Development - State Grants	84.281	99-IASAI35-II	40,949
	Eisenhower Professional Development - State Grants	84.281	98-IASA-35-2-C/O	19,712
	Innovative Education Program Strategies	84.298	99-IASA-35-6	47,018
Total United States Department of Education				4,627,562
United States Department of Health and Human Services				
Passed through the Louisiana Department of Education and Northwestern State University	Child Care and Development Block Grant	93.575	CFMS-533848	59,507
Passed through the Louisiana Department of Health and Human Services	Family Preservation and Support Services	93.556		3,466
	Job Opportunities and Basic Skills Training (JOBS)	93.561		10,793
	Preventive Health and Health Services Block Grant	93.991		66,512
Total United States Department of Health and Human Services				140,277

(Continued)

NATCHITOCHES PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 Schedule of Expenditures of Federal Awards  
 For the Year Ended June 30, 1999

GRANTOR AGENCY	PROGRAM TITLE	CFDA NUMBER	GRANT NUMBER	ISSUES/ EXPENDITURES
Other Financial Assistance				
United States Department of Interior	Direct Program - Payments in Lieu of Taxes	15.000		\$307,693
United States Department of Defense	Direct Program - ROTC	12.000		77,674
	Direct Program - Troops to Teachers	12.000		15,227
Total United States Department of Defense				92,902
Total Federal Financial Awards				\$7,196,481

Notes to the schedule:

1. The schedule, consistent with the preparation of the school board's financial statements, is prepared on the modified accrual basis of accounting.
2. The school board received USDA commodities (CFDA No. 10.550), a non-cash federal award during the year.
3. Approximately \$669,000 of the funds received under the (Direct) Challenge Grant (CFDA No. 84.303) have been provided to other Local Educational Agencies (subrecipients) in the State of Louisiana.

(Concluded)

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

1. FINANCIAL STATEMENT ITEMS

- A. The audit contained an unqualified opinion on the financial statements.
- B. The audit contained no reportable conditions.
- C. The audit contained no material weaknesses.

2. SINGLE AUDIT ITEMS

- A. The audit contained no reportable conditions in internal controls over major programs.
- B. The audit contained no reportable conditions that were considered to be material weaknesses in internal control over major programs.
- C. The audit contained an unqualified opinion on the Schedule of Expenditures of Federal Awards of the Natchitoches Parish School Board for the year ended June 30, 1999, and that the Schedule is fairly presented in all material respects in relation to the financial statements taken as a whole.
- D. The audit report contained no findings required to be reported under Section 510(a) of OMB Circular A-133.
- E. The following Federal awards were considered as major programs of the entity:
  - 1. CFDA NO. 10.553 - School Breakfast Program.
  - 2. CFDA NO. 10.555 - National School Lunch Program.
  - 3. CFDA NO. 84.010 - Title I Grants to Local Educational Agencies.
  - 4. CFDA No. 84.173 - Special Education - Grants to States.
  - 5. CFDA NO. 84.303 - National Challenge Grants for Technology in Education.
  - 6. CFDA NO. 15.000 - Payments in Lieu of Taxes.
- F. The dollar threshold between Type A programs and Type B programs is \$300,000.

**NATCHITOCHE PARISH SCHOOL BOARD  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(CONTINUED)**

6. The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.
3. The Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* contained no reportable conditions relating to compliance with laws, regulations, contracts, and grants applicable to each of its major federal programs.
4. The Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 contained no reportable conditions required to be reported under Section 510(a).

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
December 14, 1999